75.20 (3) CERTIFICATION OF CANCELLATION TO LOCAL TREASURER OR COMPTROLLER. Whenever the county treasurer or the county comptroller under s. 59.255 shall cancel a tax certificate which has become void by virtue of any statutes of limitation the county treasurer or the county comptroller under s. 59.255 shall within 30 days thereafter in writing certify such cancellation to the proper town, city or village treasurer who shall make entry thereof in his or her records. Such cancellation need not be so certified in cases where the county has settled in full with the town, city or village.

**SECTION 262.** 75.285 of the statutes is amended to read:

75.285 Action; condition precedent. No action or proceeding shall be maintained by the former owner or any person claiming under the former owner, based upon the invalidity of any tax certificate or tax deed due to the failure of the county treasurer or the county comptroller under s. 59.255 to give notice under s. 74.59, unless there is deposited with the clerk of circuit court, at the time the action is commenced under s. 801.02, an amount of money equal to either the full amount of all delinquent taxes currently outstanding against the parcel of property which is the subject of the action, plus interest and penalty under s. 74.47, or if the county has taken a tax deed, the full amount payable under s. 75.36 (3) (a) and (b). The deposited funds shall be held by the clerk of circuit court and paid out as directed by the judgment in the action or proceeding.

**SECTION 263.** 75.36 (2) (b) of the statutes is amended to read:

75.36 **(2)** (b) If the county did not settle for unpaid special assessments or special charges under s. 74.29, the county treasurer or the county comptroller under s. 59.255 shall notify all taxing jurisdictions that the county has acquired the property under this chapter. Each taxing jurisdiction shall certify to the county

treasurer or the county comptroller under s. 59.255 the unpaid special assessments and special charges to which the property is subject.

**Section 264.** 75.36 (2m) (intro.) of the statutes is amended to read:

75.36 (2m) Notice; Proceeds (intro.) Upon acquisition of a tax deed under this chapter if sub. (4) applies, the county treasurer or the county comptroller under s. 59.255 shall notify the former owner, by registered mail or certified mail sent to the former owner's mailing address on the tax bill, that the former owner may be entitled to a share of the proceeds of a future sale. If the former owner does not request, in writing, payment within 60 days after receipt of that notice, the former owner forfeits all claim to those proceeds. If the former owner timely requests payment, the county shall send to the former owner the proceeds identified in sub. (3) (c) minus any delinquent taxes, interest and penalties owed by the former owner to the county in regard to other property and minus the greater of the following amounts:

**SECTION 265.** 75.36 (3) (intro.) of the statutes is amended to read:

75.36 (3) DISTRIBUTION OF PROCEEDS OF SALE. (intro.) If a county sells property that was acquired by taking of a tax deed under this chapter, the county treasurer or the county comptroller under s. 59.255 shall do all of the following:

**Section 266.** 75.37 (1) of the statutes is amended to read:

75.37 (1) It shall be unlawful for any person or corporation to cut, destroy or remove any logs, wood or timber or any buildings, fixtures and other improvements assessed as real property from any land included in a tax certificate for the nonpayment of taxes while such taxes remain unpaid; and if any person shall cut, destroy or remove the same from such lands during the time aforesaid the county treasurer or the county comptroller under s. 59.255 of the county in which such lands are situated shall issue a warrant under the treasurer's or comptroller's hand and

seal to the sheriff, giving therein a description of such lands, the amount of such taxes, with interest and charges thereon then remaining unpaid and the years for which the same are unpaid, commanding such sheriff forthwith to seize such logs, wood, timber, buildings, fixtures and improvements, or materials salvaged therefrom, wherever the same may be found and to sell the same or a sufficient amount thereof to satisfy such taxes, with the interest and charges thereon and the costs of such seizure and sale.

**SECTION 267.** 75.37 (2) of the statutes is amended to read:

75.37 (2) The sheriff shall receive such warrant and execute the same as therein directed, as in case of levy and sale on execution, and make return thereof with his or her doings thereon to the county treasurer or the county comptroller under s. 59.255 within 60 days after the receipt of the same and pay over all money collected thereon to such treasurer or comptroller.

**SECTION 268.** 75.521 (1) (c) of the statutes is amended to read:

75.521 (1) (c) "Treasurer" means the treasurer of a county, except that in a county to which s. 59.255 applies, "treasurer" also means a comptroller elected under s. 59.20 (2) (am).

**SECTION 269.** 75.61 (2) of the statutes is amended to read:

75.61 (2) Tax certificates of county, discount on. Whenever the county holds tax certificates upon real estate and the owner of said real estate or any person, firm, association, corporation or limited liability company holding a valid lien thereon shall claim the assessment of said real estate to be greater than the value that can ordinarily be obtained therefor at private sale, the respective town board, village board or city council where said real estate is situated may take proof under oath of the value of said real estate and make a finding thereon. Upon the filing of said

finding with the county treasurer or the county comptroller under s. 59.255, the treasurer or comptroller shall accept from said owner or lienholder the proper proportional tax on said real estate based upon the value so found, together with the proper charges, as in the case of redemption of tax certificates, shall cancel said tax certificate as it relates to that real estate, and shall give to said owner or lienholder a receipt for said tax. The difference between the tax as returned and the amount of such proportional tax, exclusive of charges, received by the county as a result of the compromise shall be charged to the town, village or city which returned the same and may be included by the county as a special charge in the next tax levy against such town, city or village.

**Section 270.** 75.62 (4) of the statutes is amended to read:

75.62 (4) Payment of Judgment. Payment of any judgment so recovered by the plaintiff, shall be made forthwith by the county comptroller under s. 59.255 or by the treasurer of any such county, town, city or village, upon presentation of a certified copy thereof, without other or further order. The treasurer or comptroller shall preserve said copy of said judgment as the treasurer's or comptroller's warrant for such payment and shall require the satisfaction of record of said judgment upon the making of such payment. The amount of any judgment so paid by the county treasurer or the county comptroller under s. 59.255 shall be charged to the proper town, city or village and may be included by the county as a special charge against such town, city or village if such judgment shall be the result of an error or defect caused by said town, city or village or official thereof.

**Section 271.** 75.64 (2) of the statutes is amended to read:

75.64 (2) The clerk or treasurer, or the county comptroller under s. 59.255, shall retain such deposit until the final determination of the action, and if the certificate

is vacated and set aside or if the issuing of the deed is permanently restrained, the money deposited shall, at the time of entry of judgment or at any later time, upon demand, be returned to the person depositing it. If final judgment is rendered in the action sustaining the validity of the inclusion of the land in a tax certificate, and of the tax certificate, the court shall compute the interest upon the certificate from the date of the deposit to the date of judgment and penalty as provided under s. 74.47 and add it to the costs and disbursements taxable in the action and to the amount of the deposit, and shall enter judgment against the plaintiff for the total amount, and no tax deed may be issued upon the certificate unless the plaintiff fails to pay to the clerk or treasurer, or the county comptroller under s. 59.255, for the use of the owner of the certificate, the amount of the judgment within 20 days after its rendition, together with interest on it.

**SECTION 272.** 75.67 (2) of the statutes is amended to read:

75.67 (2) All tax certificates issued upon such property by such county or city on the same day or subsequent to the date of issuance of the certificate upon which such deed was acquired, and which certificates are owned by such county or city at the time of the acquisition of the property, shall be assigned to such county or city so owning such property. On any issuance of tax certificate subsequent to the acquisition of such property after the first Monday of August in any year, such county or city so owning such land shall be the exclusive recipient of the tax certificates. Any issuance of a tax certificate in violation of these provisions shall be null and void. It is the duty of the city and the county treasurer or the county comptroller under s. 59.255 to give the other, as the case may be, written notice of the acquisition of such property within 24 hours, Sundays and holidays excluded, after such tax deed or other conveyance has been acquired; and upon receipt of such notice it is the duty of

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such treasurer <u>or comptroller</u>, as the case may be, to make entry of such notice upon the treasurer's <u>or comptroller's</u> records.

**SECTION 273.** 75.67 (3) (a) of the statutes is amended to read:

75.67 (3) (a) Whenever such property has been so acquired, the city treasurer shall notify the county clerk and the county treasurer, or the county comptroller under s. 59.255, or the county clerk shall notify the city treasurer, as the case may be, in writing thereof within 24 hours thereafter, Sundays and holidays excluded. The county treasurer, or the county comptroller under s. 59.255, or the city treasurer upon receipt of such notice shall forthwith charge the amount, without interest or penalties, of all city, county, state and metropolitan sewerage district current and delinquent taxes, all unpaid installments of special assessments and other assessments, charges and tax certificates which are liens upon the land, and which are held by or due to such county or city, as the case may be, and upon which the time limitations of s. 75.20 have not expired, to a "tax deed in force" account, and such taxes, assessments and certificates shall thereby be considered as paid or redeemed and such taxes shall be marked paid or redeemed on the tax roll, as the case may be: thereafter the amounts thereof owned by or due to such county shall be charged back against such city and such amounts thereof owned or held by or due to such city shall be credited to such city in the next tax levy upon such city by the county.

**SECTION 274.** 75.67 (3) (b) of the statutes is amended to read:

75.67 (3) (b) On or before October 1 of each year, the city treasurer and the county treasurer or the county comptroller under s. 59.255 shall respectively furnish the other with an itemized statement of the amounts so charged by the treasurer or comptroller, as the case may be, to the city's or county's "tax deed in force" account as a result of tax deeds taken by the city or county. The county clerk shall include an

itemized statement of such amounts in the apportionment filed by the clerk. If any such tax deed is set aside, the city treasurer and the county treasurer or the county comptroller under s. 59.255 shall respectively credit the other with the amounts so charged with respect to the deed set aside, and the amounts and entries by either treasurer, or comptroller, with reference thereto, comprising said amounts shall be as though no charge had been made to a "tax deed in force" account; and the city treasurer and the county treasurer or the county comptroller under s. 59.255, respectively, shall, on or before October 1 of each year, advise the other of such credits due.

**SECTION 275.** 75.67 (3) (c) of the statutes is amended to read:

75.67 (3) (c) In the event that such property is so acquired by such city while the county tax roll is in the possession of its city treasurer, the latter shall consider such taxes as paid and mark the tax roll accordingly, and furnish the county treasurer or the county comptroller under s. 59.255 with a statement thereof upon a form provided by the county. The city treasurer shall return such records to the county treasurer or the county comptroller under s. 59.255 with the delinquent county tax roll, and shall receive credit therefor the same as for delinquent taxes. The amount for which such credit is given shall be included in the amount to be charged back to such city in succeeding apportionment of county taxes.

**Section 276.** 77.04 (3) of the statutes is amended to read:

77.04 (3) APPORTIONMENT OF FOREST CROPLAND INCOME. Out of all moneys received by any town from any source on account of forest croplands in such town, the town treasurer shall on or before November 15 pay 20% to the county treasurer or the county comptroller under s. 59.255 and retain the remainder.

**Section 277.** 77.10 (1) (a) of the statutes is amended to read:

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77.10 (1) (a) The department of natural resources shall on the application of the department of revenue or the owner of any forest croplands or the town board of the town in which said lands lie and may on its own motion at any time cause an investigation to be made and hearing to be had as to whether any forest croplands shall continue under this subchapter. If on such hearing after due notice to and opportunity to be heard by the department of revenue, the town and the owner, the department of natural resources finds that any such lands are not meeting the requirements set forth in s. 77.02 or that the owner has made use of the land for anything other than forestry or has failed to practice sound forestry on the land, the department of natural resources shall cancel the entry of such description and issue an order of withdrawal, and the owner shall be liable for the tax and penalty under sub. (2). Copies of the order of withdrawal specifying the description shall be filed by the department of natural resources with all officers designated to receive copies of the order of entry and withdrawal and this subchapter shall not thereafter apply to the lands withdrawn, except s. 77.07 so far as it may be needed to collect any previously levied severance or supplemental severance tax. If the owner shall not repay the amounts on or before the last day of February next succeeding the return of such lands to the general property tax roll as provided in sub. (4), the department of natural resources shall certify to the county treasurer or the county comptroller under s. 59.255 the descriptions and the amounts due, and the county treasurer or the county comptroller under s. 59.255 shall sell such lands as delinquent as described in s. 77.04 (2). Whenever any county clerk has certified to the taking of tax deed under s. 77.04 (2) the department of natural resources shall issue an order of withdrawal as to the lands covered in such tax deed. Such order may also be issued

when examination of tax records reveals prolonged delinquency and noncompliance with the requirements of s. 77.04 (2).

**SECTION 278.** 77.10 (2) (b) of the statutes is amended to read:

77.10 (2) (b) Upon receipt of any taxes under this section by the state, the department of natural resources shall first deduct all moneys paid by the state on account of the lands under s. 77.05 with interest on the moneys computed according to the rule of partial payments at the rate of interest paid under par. (a) by the person withdrawing such lands. The department shall within 20 days remit the balance to the town treasurer who shall pay 20% to the county treasurer or the county comptroller under s. 59.255 and retain the remainder.

**Section 279.** 77.23 of the statutes is amended to read:

77.23 Disposition of fees and returns. On or before the 15th day of each month the register shall submit to the county treasurer or the county comptroller under s. 59.255 transfer fees collected together with the returns filed in the office during the preceding month for the treasurer's or comptroller's transmission to the department of revenue under s. 77.24 and shall submit to the county treasurer or the county comptroller under s. 59.255, or to the city treasurer if the property is located in a city that collects taxes under s. 74.87, all applications for credits under s. 79.10 (5) that the county register of deeds receives during the preceding month.

**Section 280.** 77.26 (6) of the statutes is amended to read:

77.26 **(6)** The department of revenue shall notify the appropriate county treasurer or county comptroller under s. 59.255 of any refund paid by the state, and the appropriate county treasurer or county comptroller under s. 59.255 shall increase the county's next payment to the state to reimburse the state for the county's share of the refund.

**SECTION 281.** 77.84 (3) (b) of the statutes is amended to read:

77.84 (3) (b) Immediately after receiving the certification of the county clerk that a tax deed has been taken, the department shall issue an order withdrawing the land as managed forest land. The notice requirement under s. 77.88 (1) does not apply to the department's action under this paragraph. The department shall notify the county treasurer or the county comptroller under s. 59.255 of the amount of the withdrawal fee under s. 77.88 (5m) and the withdrawal tax, as determined under s. 77.88 (5). The amount of the tax and the fee shall be payable to the department under s. 75.36 (3) if the property is sold by the county. The amount shall be credited to the conservation fund.

**Section 282.** 77.89 (2) (a) of the statutes is amended to read:

77.89 (2) (a) Each municipal treasurer shall pay 20% of each payment received under sub. (1) and under ss. 77.84 (2) (a) and (am), 77.85, and 77.876 to the county treasurer or the county comptroller under s. 59.255 and shall deposit the remainder in the municipal treasury. The payment to the county treasurer or the county comptroller under s. 59.255 for money received before November 1 of any year shall be made on or before the November 15 after its receipt. For money received on or after November 1 of any year, the payment to the county treasurer or the county comptroller under s. 59.255 shall be made on or before November 15 of the following year.

**SECTION 283.** 77.89 (2) (b) of the statutes is amended to read:

77.89 (2) (b) The municipal treasurer shall pay all amounts received under s. 77.84 (2) (b) and (bm) to the county treasurer or the county comptroller under s. 59.255, as provided under ss. 74.25 and 74.30. The county treasurer or the county comptroller under s. 59.255 shall, by June 30 of each year, pay all amounts received

under this paragraph to the department. All amounts received by the department shall be credited to the conservation fund and shall be reserved for land acquisition, resource management activities, and grants under s. 77.895.

**SECTION 284.** 79.10 (7m) (a) 2. of the statutes is amended to read:

79.10 (7m) (a) 2. Except as provided in par. (cm), the county treasurer or the county comptroller under s. 59.255 shall settle for the amounts distributed under this paragraph on the 4th Monday in July with each municipality and taxing jurisdiction in the county not later than August 20. Failure to settle timely under this subdivision subjects the county treasurer or the county comptroller under s. 59.255 to the penalties under s. 74.31.

**SECTION 285.** 79.10 (7m) (b) 2. of the statutes is amended to read:

79.10 (7m) (b) 2. Except as provided in par. (cm), the county treasurer or the county comptroller under s. 59.255 shall settle for the amounts distributed on the 4th Monday in March under this paragraph with each taxation district and each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the county treasurer or the county comptroller under s. 59.255 to the penalties under s. 74.31.

**SECTION 286.** 79.10 (7m) (c) 2. of the statutes is amended to read:

79.10 (7m) (c) 2. Except as provided in par. (cm), the county treasurer or the county comptroller under s. 59.255 shall settle for the amounts distributed on the 4th Monday in July under this paragraph with each municipality and taxing jurisdiction in the county not later than August 20. Failure to settle timely under this subdivision subjects the county treasurer or the county comptroller under s. 59.255 to the penalties under s. 74.31.

**SECTION 287.** 79.10 (7m) (cm) 1. b. of the statutes is amended to read:

79.10 (7m) (cm) 1. b. The treasurer of the municipality shall settle for the amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the appropriate county treasurer or county comptroller under s. 59.255 not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

**Section 288.** 79.10 (7m) (cm) 1. c. of the statutes is amended to read:

79.10 (7m) (cm) 1. c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer or the county comptroller under s. 59.255 shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

**SECTION 289.** 79.10 (7m) (cm) 2. b. of the statutes is amended to read:

79.10 (7m) (cm) 2. b. The treasurer of the municipality shall settle for the amounts distributed under pars. (a) 1. and (c) 1. on the 4th Monday in July with the appropriate county treasurer or county comptroller under s. 59.255 not later than August 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer or the county comptroller under s. 59.255 shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

**SECTION 290.** 79.10 (7m) (cm) 2. c. of the statutes is amended to read:

79.10 (7m) (cm) 2. c. The treasurer of the municipality shall settle for the amounts distributed under par. (b) 1. on the 4th Monday in March with each taxing jurisdiction within the taxation district not later than April 15. Failure to settle timely under this subdivision subjects the treasurer of the municipality to the penalties under s. 74.31. On or before August 20, the county treasurer or the county comptroller under s. 59.255 shall settle with each taxing jurisdiction, including towns, villages, and cities, except 1st class cities, in the county.

**SECTION 291.** 79.10 (10) (a) of the statutes is amended to read:

79.10 (10) (a) Beginning with property taxes levied in 1999, the owner of a principal dwelling may claim the credit under sub. (9) (bm) by applying for the credit on a form prescribed by the department of revenue. A claimant shall attest that, as of the certification date, the claimant is an owner of property and that such property is used by the owner in the manner specified under sub. (1) (dm). The certification date is January 1 of the year in which the property taxes are levied. The claimant shall file the application for the lottery and gaming credit with the treasurer of the county, or the comptroller of the county under s. 59.255, in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Subject to review by the department of revenue, a treasurer who receives a completed application shall direct that the property described in the application be identified on the next tax roll as property for which the owner is entitled to receive a lottery and gaming credit. A claim that is made under this paragraph is valid for as long as the property is eligible for the credit under sub. (9) (bm).

**SECTION 292.** 79.10 (10) (b) of the statutes is amended to read:

79.10 (10) (b) A person who becomes eligible for a credit under sub. (9) (bm) may claim the credit by filing an application, on a form prescribed by the department of revenue, with the treasurer of the county, or the comptroller of the county under s. 59.255, in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, with the treasurer of the city in which the property is located. Claims made under this paragraph are valid for as long as the property is eligible for the credit under sub. (9) (bm).

**SECTION 293.** 79.10 (10) (bm) 2. of the statutes is amended to read:

79.10 (10) (bm) 2. A person who may apply for a credit under subd. 1. but who does not timely apply for the credit under subd. 1. may apply to the department of revenue no later than October 1 following the issuance of the person's property tax bill. Subject to review by the department, the department shall compute the amount of the credit; issue a check to the person in the amount of the credit; and notify the treasurer of the county, or the comptroller of the county under s. 59.255, in which the person's property is located or the treasurer of the taxation district in which the person's property is located, if the taxation district collects taxes under s. 74.87. The treasurer or comptroller shall enter the person's property on the next tax roll as property that qualifies for a lottery and gaming credit. Claims made under this subdivision are valid for as long as the property is eligible for the credit under sub. (9) (bm).

**SECTION 294.** 79.10 (10) (bn) 1. of the statutes is amended to read:

79.10 (10) (bn) 1. If a person who owns and uses property as specified under sub. (1) (dm), as of the certification date under par. (a), transfers the property after the certification date, the transferee may apply to the treasurer of the county, or the comptroller of the county under s. 59.255, in which the property is located or, if the

property is located in a city that collects taxes under s. 74.87, to the treasurer of the city in which the property is located for the credit under sub. (9) (bm) on a form prescribed by the department of revenue. The transferee shall attest that, to the transferee's knowledge, the transferor used the property in the manner specified under sub. (1) (dm) as of the certification date under par. (a). A claim that is made under this subdivision is valid for as long as the property is eligible for the credit under sub. (9) (bm).

**SECTION 295.** 79.10 (10) (c) of the statutes is amended to read:

79.10 (10) (c) If a person who is certified under par. (a) to claim the credit under sub. (9) (bm) becomes ineligible for the credit under sub. (9) (bm), that person shall, within 30 days of becoming ineligible, notify the treasurer of the county, or the comptroller of the county under s. 59.255, in which the property is located or, if the property is located in a city that collects taxes under s. 74.87, the treasurer of the city in which the property is located.

**Section 296.** 83.04 (4) of the statutes is amended to read:

83.04 (4) Upon contract construction final payment shall not be made until the work has been accepted as complete by the county highway commissioner. In case of noncontract work payment shall be made monthly upon verified, detailed, statements and payrolls prepared by the county highway commissioner and approved and allowed by the county highway committee, and all payments shall be made by orders on the county treasurer or the county comptroller under s. 59.255 in the ordinary form signed by the chairperson of the county board and the county clerk, unless the county has adopted some different method of making disbursements, in which event it shall be according to such method and all orders shall be drawn upon

and paid out of the fund provided for such construction. Said statements and payrolls shall be filed with the county clerk.

**SECTION 297.** 83.04 (5) of the statutes is amended to read:

83.04 (5) When final payment has been made upon any highway improvement, any funds remaining in the county treasurer's hands, or the county comptroller's hands under s. 59.255, which were provided by any subdivision of the county for that particular improvement, shall be placed together with the county's balance available for that job to the credit of such subdivision of the county, and shall be used to increase the funds available for the next construction job in said subdivision, and any such balance in the bridge fund may be transferred to the road fund or vice versa by the town or village board with the approval of the county highway committee.

**SECTION 298.** 83.14 (1) of the statutes is amended to read:

83.14 (1) Any town meeting or village board may vote a tax of not less than \$500 to improve a designated portion of a county aid highway and may accept cash donations for such purposes, and when accepted subsequent proceedings shall be the same as if a tax of like amount had been voted. Highways in villages shall not be eligible to improvement under this section wherever the buildings fronting the highways average more than one to each 60 lineal feet of highway. The tax shall not exceed 2 mills on the dollar on the taxable property but every town and village may vote \$500, and such tax shall be paid to the county treasurer or the county comptroller under s. 59.255 when the county taxes are paid. If the total cost of the improvement approved by the town meeting or village board exceeds the amount which it is permitted by this subsection to raise by taxation in the current year, it may vote a tax of not to exceed the same amount for the succeeding year or years.

**SECTION 299.** 86.34 (3) of the statutes is amended to read:

86.34 (3) Aid allotted under sub. (2) shall be held to the credit of the county, town, city or village for not more than 2 years or for such other period as the department may grant, and, except as otherwise provided in this section, shall be paid to the treasurer thereof or the county comptroller under s. 59.255 upon presentation to and approval by the department of certified statements setting forth the cost of the construction, reconstruction, repair or improvement of the facilities determined by the department to be eligible for aid. The certified statement shall set forth separately the amount expended on each such facility. The aid to be paid shall be the summation of the amounts determined or revised under sub. (2), as adjusted by the certified statements approved by the department. This subsection does not apply to aid awarded under sub. (2m).

**SECTION 300.** 88.01 (5) of the statutes is amended to read:

88.01 (5) "County treasurer" means the treasurer of the county in which the drainage board having jurisdiction of the drainage district is located, except that in a county to which s. 59.255 applies, "county treasurer" also means a county comptroller elected under s. 59.20 (2) (am).

**SECTION 301.** 90.11 (2) (b) of the statutes is amended to read:

90.11 (2) (b) The amount paid by the town treasurer under par. (a) together with interest at the rate of 1% per month shall be included by the town clerk in the next tax roll as a special charge against the lands charged with the expense and fees. The special charge shall be collected by the town treasurer with the other taxes in the town. Any special charge under this paragraph remaining unpaid shall be added to the list of delinquent taxes returned to the county treasurer. The county treasurer or the county comptroller under s. 59.255 shall collect the delinquent special charge or sell the land as for delinquent taxes. All proceedings in relation to the sale of land

for a delinquent special charge shall be the same in all respects as in the case of land sold for other delinquent taxes. Every county treasurer or county comptroller under <u>s. 59.255</u> who shall collect or receive any moneys on account of delinquent charges under this subsection shall pay the moneys received to the treasurer of the proper town.

**SECTION 302.** 93.50 (1) (c) of the statutes is amended to read:

93.50 (1) (c) "Creditor" means any person who has a claim against agricultural property or against a farmer affecting the farmer's agricultural property, whether the claim is matured or unmatured, liquidated or unliquidated, secured or unsecured, fixed or contingent. "Creditor" includes the county treasurer of a county, or the comptroller of a county under s. 59.255, in which agricultural property is located if property taxes, special assessments that have been settled in full by the county under s. 74.29, special charges or special taxes levied or assessed against the agricultural property are subject to a tax certificate issued under s. 74.57.

**Section 303.** 100.261 (3) (a) of the statutes is amended to read:

100.261 (3) (a) The clerk of court shall collect and transmit the consumer protection surcharges imposed under ch. 814 to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2.

**SECTION 304.** 102.21 of the statutes is amended to read:

102.21 Payment of awards by municipalities. Whenever an award is made by the department under this chapter or s. 66.191, 1981 stats., against any municipality, the person in whose favor it is made shall file a certified copy thereof

with the municipal clerk. Within 20 days thereafter, unless an appeal is taken, such clerk shall draw an order on the municipal treasurer or the county comptroller under s. 59.255 for the payment of the award. If upon appeal such award is affirmed in whole or in part the order for payment shall be drawn within 10 days after a certified copy of such judgment is filed with the proper clerk. If more than one payment is provided for in the award or judgment, orders shall be drawn as the payments become due. No statute relating to the filing of claims against, and the auditing, allowing and payment of claims by municipalities shall apply to the payment of an award or judgment under this section.

**SECTION 305.** 102.85 (4) (d) of the statutes is amended to read:

102.85 (4) (d) The clerk of the court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the uninsured employer surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit the amount of the uninsured employer surcharge, together with any interest thereon, in the uninsured employers fund as provided in s. 102.80 (1).

**SECTION 306.** 102.87 (9) of the statutes is amended to read:

102.87 (9) A department deputy or an officer who collects a forfeiture and costs, fees, and surcharges imposed under ch. 814 under this section shall pay the money to the county treasurer or the county comptroller under s. 59.255 within 20 days after its receipt. If the department deputy or officer fails to make timely payment, the county treasurer or the county comptroller under s. 59.255 may collect the payment from the department deputy or officer by an action in the treasurer's or comptroller's

name of office and upon the official bond of the department deputy or officer, with interest at the rate of 12% per year from the time when it should have been paid.

**SECTION 307.** 114.14 (2) (f) of the statutes is amended to read:

114.14 (2) (f) All moneys appropriated for the construction, improvement, equipment, maintenance or operation of an airport, managed as provided by this subsection, or earned by the airport or made available for its construction, improvement, equipment, maintenance or operation in any manner whatsoever, shall be deposited with the treasurer of the city, village, town or county, or with the county comptroller under s. 59.255, where it shall be kept in a special fund and paid out only on order of the airport commission, drawn and signed by the secretary and countersigned by the chairperson.

**SECTION 308.** 115.817 (3) (b) of the statutes is amended to read:

115.817 (3) (b) The board annually shall select one member as chairperson and one as secretary. The county treasurer or the county comptroller under s. 59.255 shall serve as board treasurer but shall not be a member of the board.

**Section 309.** 115.817 (10) (c) of the statutes is amended to read:

115.817 (10) (c) All state aid shall be paid to the county treasurer or the county comptroller under s. 59.255 and credited to the fund of the board.

**SECTION 310.** 138.052 (5m) (b) 6. of the statutes is amended to read:

138.052 (5m) (b) 6. If the borrower sends the check received under subd. 3. a. to the town, city or village treasurer after the county has assumed responsibility for collecting property taxes, the town, city or village treasurer shall accept the check and pay over to the county treasurer or the county comptroller under s. 59.255 the amount of the check. If the amount of the check sent by the borrower to the town, city or village treasurer exceeds the amount of property taxes owed by the borrower,

the town, city or village treasurer shall refund the excess amount to the borrower and, if the county has assumed responsibility for collecting property taxes, pay over to the county treasurer or the county comptroller under s. 59.255 the remaining amount of the check.

**SECTION 311.** 138.052 (5m) (e) of the statutes is amended to read:

138.052 (5m) (e) Paragraphs (b) to (d) do not apply to an escrow required in connection with a loan to assure the payment of property taxes, whether the loan is originated before, on or after May 3, 1988, if it is the practice of the escrow agent to, by December 20, pay to the borrower the amount held in escrow for the payment of property taxes or to send the borrower a check in the amount of the funds held in escrow for the payment of property taxes, made payable to the borrower and the treasurer or the county comptroller under s. 59.255 authorized to collect the tax. If the escrow agent in any year chooses not to make the payment by December 20 for any reason other than because the borrower is not current in his or her loan payments, the escrow agent shall send, by October 15 of that year, written notice to the borrower clearly stating that the borrower may require the escrow agent to make payments in any manner specified in par. (b) 3. from the amount escrowed to pay property taxes and the responsibilities of the borrower and escrow agent as provided in par. (b) 4. and 5.

**Section 312.** 157.11 (9g) (a) 1. b. of the statutes is amended to read:

157.11 (9g) (a) 1. b. Deposited with the treasurer of the county or city, or the comptroller of the county under s. 59.255, in which the cemetery is located if the governing body of the county or city accepts such deposits.

**SECTION 313.** 157.125 (1) of the statutes is amended to read:

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157.125 (1) If a trust is created for the care of a burial place or grave but no trustee is named in the will to administer the trust, the circuit court having jurisdiction may name the county treasurer of the county, or the comptroller of the county under s. 59.255, in which the burial place or grave is situated as trustee. except as provided in sub. (2). If not contrary to the terms of the trust, the county treasurer or the county comptroller under s. 59.255 may contract with the person in charge of the burial place or grave for its care and pay to that person the income from the trust property or the part of the income that may be necessary for that purpose, and if there is no person in charge of the burial place or grave then the income shall be paid to the city, village or town, in which the burial place or grave is situated, and for the purposes of this subsection the governing body of that municipality has the duty of caring for the burial place or grave to the extent of money received for that purpose. The county treasurer or the county comptroller under s. 59.255 shall annually render an account to the circuit court as provided in ch. 701 and the person or municipality receiving money for such care shall also render an annual accounting to the circuit court and the department as provided in s. 157.62 (2) (b) 3, to 7.

**Section 314.** 157.125 (2) of the statutes is amended to read:

157.125 (2) If the burial place or grave is located in a cemetery owned and operated by a religious society organized under ch. 187, the court shall name the religious society as the trustee unless the religious society petitions the court to name the county treasurer or the county comptroller under s. 59.255 as the trustee.

**SECTION 315.** 165.755 (3) of the statutes is amended to read:

165.755 (3) Except as provided in sub. (4), after the court determines the amount due under sub. (1) (a), the clerk of the court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, under s.

59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2.

**Section 316.** 165.755 (4) of the statutes is amended to read:

165.755 (4) If a municipal court imposes a forfeiture, after determining the amount due under sub. (1) (a) the court shall collect and transmit such amount to the treasurer of the county, city, town, or village, or the county comptroller under s. 59.255, and that treasurer or comptroller shall make payment to the secretary of administration as provided in s. 66.0114 (1) (bm).

**SECTION 317.** 167.31 (5) (d) of the statutes is amended to read:

167.31 (5) (d) The clerk of the circuit court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the weapons surcharge as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit all amounts received under this paragraph in the conservation fund to be appropriated under s. 20.370 (3) (mu).

**SECTION 318.** 169.46 (1) (d) of the statutes is amended to read:

169.46 (1) (d) The clerk of the court shall collect and transmit to the county treasurer, or the county comptroller under s. 59.255, the natural resources surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit the amount of the natural resources surcharge in the conservation fund.

**SECTION 319.** 169.46 (2) (d) of the statutes is amended to read:

169.46 (2) (d) The clerk of the court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the natural resources restitution surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit the amount of the natural resources restitution surcharge in the conservation fund.

**SECTION 320.** 171.04 (3) of the statutes is amended to read:

171.04 (3) From the proceeds of such sale, the judge or supplemental court commissioner shall pay all legal charges that have been incurred in relation to the property, or a ratable proportion of each charge if the proceeds of the sale are not sufficient to pay all the charges; and the balance, if any, the judge or supplemental court commissioner shall immediately pay over to the treasurer or the county comptroller under s. 59.255 of the judge's or commissioner's county, with a copy of all the proceedings in the matter. The county treasurer or the county comptroller under s. 59.255 shall file the copy in his or her office.

**Section 321.** 171.05 of the statutes is amended to read:

171.05 Perishable property, held otherwise, how disposed of. If any property is perishable or subject to decay by keeping, the person in whose custody the property is, the person's agent or attorney, may make an affidavit of this fact and present the affidavit to a circuit judge or supplemental court commissioner for the county in which the property is located, and the judge or supplemental court commissioner shall immediately make an order requiring the sheriff or any

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constable of the county to immediately inspect the property, and if it is found to be perishable or subject to decay by keeping, to make and return an affidavit of this fact. Upon the return of this affidavit, the judge or supplemental court commissioner making the order shall immediately issue an order requiring the sheriff or constable to sell the property at public auction, giving notice of the time and place of the sale by publication of a class 1 notice, under ch. 985, and serving upon the consignor, the consignee and the custodian of the property, if they are known, a copy of the notice by mail. The sheriff or constable shall, at the time and place fixed by the notice. unless the property has been otherwise lawfully disposed of, sell the property at public auction, and shall make full return of his or her execution of the order, and return the same with an inventory of the property and the proceeds of the sale, after deducting his or her fees, to the judge or supplemental court commissioner making From the proceeds of the sale, the judge or supplemental court the order. commissioner shall pay all legal charges that have been incurred in relation to the property, or a ratable proportion of each charge, if the proceeds of the sale are not sufficient to pay all the charges; and the balance, if any, the judge or supplemental court commissioner shall immediately pay over to the treasurer of the county, or the comptroller of the county under s. 59.255, with a copy of all the proceedings in the matter. The county treasurer or the county comptroller under s. 59.255 shall file the copy in his or her office. The person in whose custody the property is when the proceedings for the sale were commenced shall immediately notify the consignor and consignee of the sale, in writing which shall be served by leaving a copy with the consignor and consignee personally or by mail.

**SECTION 322.** 171.06 of the statutes is amended to read:

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171.06 Unclaimed property, how disposed of. When any property is not perishable or subject to decay and is not claimed and taken away within one year after it was received, it may be sold as follows: The person in whose custody the property is, or the person's agent or attorney, may make an affidavit of the facts and present the same to a judge or supplemental court commissioner of the county in which the property is located and such judge or supplemental court commissioner shall immediately issue an order requiring the sheriff or any constable of the county to sell the property at public auction, giving 60 days' notice of the time and place of the sale to the consignor, the consignee and the custodian of the property. This notice shall be in writing and served personally or by mail upon the persons whose names and residences are known. If the name or residence of any of the persons is unknown and cannot be ascertained with reasonable diligence, the sheriff or constable shall make an affidavit of this fact and shall publish a class 3 notice, under ch. 985, in the county. At the time and place of the sale the sheriff or constable shall sell the property at public auction and shall make a full return of the sheriff's or constable's proceedings under the order to the judge or supplemental court commissioner issuing the order, together with proof of service or publication of the notice of the sale. and an inventory of the property sold and the proceeds of the sale after deducting the sheriff's or constable's fees. From the proceeds of the sale the judge or supplemental court commissioner shall pay all legal charges that have been incurred in relation to the property, including the charges of the person in whose custody the property was when the proceedings were begun, or a ratable proportion of each charge if the proceeds of the sale are not sufficient to pay all of the charges. The judge or supplemental court commissioner shall immediately pay any balance remaining over to the treasurer, or the county comptroller under s. 59.255, of his or her county.

with a copy of all proceedings in the matter. The county treasurer or the county comptroller under s. 59.255 shall file the copy in his or her office. The person in whose custody the property is when any proceeding for the sale is commenced shall immediately notify the consignor and consignee of the sale, in writing, and served by leaving a copy thereof with the consignor and consignee, personally or by mail.

**SECTION 323.** 171.065 of the statutes is amended to read:

171.065 Disposition of proceeds. If the owner of property sold under this chapter or the owner's legal representatives, at any time within 5 years after proceeds from the sale have been deposited in the county treasury, furnishes satisfactory evidence to the treasurer or the county comptroller under s. 59.255 of the ownership of the property, the owner or the owner's legal representatives shall be entitled to receive the amount of the proceeds deposited with the treasurer or the county comptroller under s. 59.255. If the owner or the owner's legal representatives do not claim the sale proceeds within the 5-year period, the proceeds shall belong to the county.

**SECTION 324.** 172.08 (3) of the statutes is amended to read:

after the filing and posting of the notices under sub. (2), pay or tender to the town clerk the forfeiture under sub. (1) and 50 cents for the town clerk's fees. Upon payment of the forfeiture and fees, the ram shall be restored to the owner and the clerk shall immediately pay one-half of the forfeiture to the person who took the ram up and the other half to the county treasurer or the county comptroller under s. 59.255. If the ram's owner fails to pay the forfeiture and fees in the 6-day period under this subsection, the ram shall become the property of the person who took up the ram.

**SECTION 325.** 173.24 (3) of the statutes is amended to read:

173.24 (3) If the person alleged to have violated ch. 951 is found guilty of the violation, the person shall be assessed the expenses under subs. (1) and (2). If the person is not found guilty, the county treasurer or the county comptroller under s. 59.255 shall pay the expenses from the general fund of the county.

**SECTION 326.** 174.08 (title) and (1) of the statutes are amended to read:

174.08 (title) License fees paid to county treasurer or comptroller. (1) Except as provided in sub. (2), every collecting official shall pay all dog license taxes to the town, village, or city treasurer or other tax collecting officer who shall deduct any additional tax that may have been levied by the municipal governing body and pay the remainder to the county treasurer or the county comptroller under s. 59.255 at the time settlement is made with the county treasurer or the county comptroller under s. 59.255 for collections of personal property taxes, and shall at the same time report in writing to the county clerk the licenses issued. The report shall be in the form prescribed by the department, and the forms shall be furnished by the county clerks.

**SECTION 327.** 174.09 (1) of the statutes is amended to read:

174.09 (1) Except as provided in sub. (3), the dog license taxes so paid to the county treasurer or the county comptroller under s. 59.255 shall be kept in a separate account and shall be known as the "dog license fund" and shall be appropriated and disbursed for the purposes and in the manner following: Within 30 days after receipt of the same, the county treasurer or the county comptroller under s. 59.255 shall pay into the state treasury 5% of the minimum tax as provided for under s. 174.05 (2) of all dog license taxes which shall have been received by the county treasurer or the county comptroller under s. 59.255.

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**Section 328.** 174.09 (2) of the statutes is amended to read:

174.09 (2) Except as provided in sub. (3), expenses necessarily incurred by the county in purchasing and providing books, forms, and other supplies required in administering the dog license law, expenses incurred by the county under s. 95.21 (4) (b) and (8) and expenses incurred by the county pound or by a humane society or other organization designated to provide a pound for collecting, caring for, and disposing of dogs may be paid out of the dog license fund. The amount remaining in the fund after deducting these expenses shall be available for and may be used as far as necessary for paying claims allowed by the county to the owners of domestic animals because of damages done by dogs during the license year for which the taxes were paid. Any surplus in excess of \$1,000 which may remain from the dog license taxes of any license year shall on March 1 of the succeeding year be paid by the county treasurer or the county comptroller under s. 59.255 to the county humane society or other organization designated by the county board to provide a pound. If there is no humane society or other organization designated to provide a pound, these funds shall be paid to the towns, villages, and cities of the county for their use in the proportion in which the towns, villages, and cities contributed to the fund out of which the surplus arises.

**Section 329.** 195.29 (5) of the statutes is amended to read:

195.29 (5) ELIMINATION OF GRADE CROSSINGS, COSTS. Upon petition of the department, or of the common council or board of any city, village, town, or county, alleging that one or more of them have undertaken or propose to undertake to relocate or improve an existing highway or to construct a new highway in such manner as to eliminate a highway grade crossing with any railroad or so as to permanently divert a material portion of the highway traffic from a highway grade

crossing with any railroad, the office shall issue notice of investigation and hearing, as provided in s. 195.04. If upon such hearing the office finds that the public safety will be promoted by the highway relocation, improvement, or new construction, the office shall order the old crossings closed and new crossings opened as are deemed necessary for public safety. The order shall require the railroad company or companies to pay to the interested municipality or municipalities such sum as the office finds to be an equitable portion of the cost of the highway relocation, improvement, or new construction, if the work is performed by the municipalities; or to the secretary of administration if the work is performed by the state; or to the proper county treasurer or county comptroller under s. 59.255 if the work is performed by the county. The sum shall be added to the joint fund available for the improvement and may be expended in like manner as the other portions of the fund.

**SECTION 330.** 236.21 (3) of the statutes is amended to read:

236.21 (3) CERTIFICATE OF TAXES PAID. A certificate of the clerk or treasurer of the municipality or town in which the subdivision lies and a certificate of the treasurer of the county, or comptroller of the county under s. 59.255, in which the subdivision lies stating that there are no unpaid taxes or unpaid special assessments on any of the lands included in the plat.

**Section 331.** 251.13 of the statutes is amended to read:

251.13 City-county health department and multiple county health department, joint funds. For each multiple county or city-county health department, a joint health department fund shall be created either in the treasurer's or comptroller's, under s. 59.255, office where the principal office of the health department is located or in the office of the city treasurer of a city within the health department's jurisdiction, as determined by the local board of health. The treasurer

of each county and city, or county comptroller under s. 59.255 of a county, participating in the health department shall annually pay or cause to be paid into the fund the share of the county or city. This fund shall be expended by the treasurer or comptroller in whose office the fund is kept in the manner prescribed by the local board of health pursuant to properly authenticated vouchers of the health department signed by the local health officer.

**SECTION 332.** 253.06 (4) (c) 2. of the statutes is amended to read:

253.06 (4) (c) 2. If a fine or forfeiture is imposed by a court of record, after a determination by the court of the amount due, the clerk of the court shall collect and transmit such amount to the county treasurer, or county comptroller under s. 59.255, as provided in s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2.

**Section 333.** 281.43 (2) (a) 3. of the statutes is amended to read:

281.43 (2) (a) 3. If the service rendered does not come under the provisions of subd. 1. or 2., the charges for the service shall be placed upon the tax roll of the member governmental unit as a special tax upon each parcel of real estate benefited; and when collected it shall be paid to the treasurer of the member governmental unit or county comptroller under s. 59.255 of the county rendering the service. Where the charges are to be extended on the tax roll under the provisions of this subdivision, the clerk of the member governmental unit furnishing the service shall itemize the statement showing separately the amount charged to each parcel of real estate benefited.

**SECTION 334.** 299.93 (4) of the statutes is amended to read:

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299.93 (4) The clerk of the court shall collect and transmit to the county treasurer or county comptroller under s. 59.255 the environmental surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall make payment to the secretary of administration under s. 59.255 (3) (f) 2. The secretary of administration shall deposit the amount of the surcharge in the environmental fund.

**SECTION 335.** 302.46 (1) (b) of the statutes is amended to read:

302.46 (1) (b) If a fine or forfeiture is imposed by a court of record, after a determination by the court of the amount due for the jail surcharge, the clerk of the court shall collect and transmit the jail surcharge to the county treasurer, or county comptroller under s. 59.255, as provided in s. 59.40 (2) (n). The county treasurer shall place the amount in the county jail fund as provided in s. 59.25 (3) (g) or the county comptroller under s. 59.255 shall place the amount in the county jail fund under s. 59.255 (3) (g).

**SECTION 336.** 302.46 (1) (c) of the statutes is amended to read:

302.46 (1) (c) If a fine or forfeiture is imposed by a municipal court, after a determination by the court of the amount due for the jail surcharge, the court shall collect and transmit the jail surcharge to the county treasurer, or the county comptroller under s. 59.255, under s. 800.10 (2). The county treasurer shall place the amount in the county jail fund as provided in s. 59.25 (3) (g) and the county comptroller under s. 59.255 shall place the amount in the county jail fund as provided in s. 59.255 (3) (g).

**Section 337.** 302.46 (1) (d) of the statutes is amended to read:

302.46 (1) (d) If any deposit of bail is made for a noncriminal offense to which this section applies, the person making the deposit shall also deposit a sufficient amount to include the jail surcharge under this section for forfeited bail. If bail is forfeited, the amount of the jail surcharge shall be transmitted to the county treasurer or the county comptroller under s. 59.255 under this section. If bail is returned, the jail surcharge shall also be returned.

**SECTION 338.** 303.08 (4) of the statutes is amended to read:

and 303.08 (4) Every prisoner who is gainfully employed or who receives unemployment insurance or employment training benefits while in custody in the jail, shall be liable for charges not to exceed the full per person maintenance and cost of the prisoner's board in the jail as fixed by the county board after passage of an appropriate county ordinance. If necessarily absent from jail at a meal time the prisoner shall at the prisoner's request be furnished with an adequate nourishing lunch to carry. The sheriff shall charge the prisoner's account for such board. If the prisoner is gainfully self-employed the prisoner shall pay the sheriff for such board, in default of which the prisoner's privilege under this section is automatically forfeited. If the jail food is furnished directly by the county, the sheriff shall account for and pay over such board payments to the county treasurer or the county comptroller under s. 59.255. The county board may, by ordinance, provide that the county furnish or pay for the transportation of prisoners employed or receiving training under this section to and from the place of employment or training.

**Section 339.** 321.61 (1) (f) of the statutes is amended to read:

321.61 (1) (f) The person owning or having an interest in any property in respect to which the order under par. (c) is made, or the person's agent or attorney, may file a certified copy of the order of suspension with the county treasurer or the

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county comptroller under s. 59.255 or with the city treasurer of cities authorized by law to sell lands for the nonpayment of taxes as to the taxes and assessments. The person shall file with the order an affidavit in triplicate, sworn to by the person or agent or attorney, setting forth the name of the owner, the legal description of the property, the type of property, when acquired, volume and page number where the deed was recorded if acquired by deed, and the name of the estate if acquired by descent, amount of delinquent taxes if any, and the names of the holders of any outstanding mortgage, lien, or other encumbrance. Upon receipt of the filing, the county treasurer or city treasurer shall record the order in the office of the register of deeds of the county and file a copy in the office of the treasurer or comptroller, who shall make proper notation that a person in federal active duty is the holder of the legal title and has made application for special relief. The county treasurer or the county comptroller under s. 59.255 or the city treasurer shall immediately forward an additional copy of the order and affidavit to the office of the clerk of the town, city, or village where the property is located, or if it is located in a city, authorized to sell lands for nonpayment of its taxes, to the commissioner of assessments, who shall make an appropriate notation in the records.

**SECTION 340.** 321.61 (1) (g) of the statutes is amended to read:

321.61 (1) (g) Any person seeking relief under this subsection, within 6 months after termination of federal active duty, or the person's agent or attorney, or in case of death of the person, the personal representative, surviving spouse, or heir, may apply to the county treasurer of the county, or the comptroller under s. 59.255 of the county, or the city treasurer of a city authorized by law to sell lands for the nonpayment of taxes, where the property is located, for an agreement for scheduled installment payments, covering the taxes accrued during the person's period of

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federal active duty, provided that the taxes will be paid over a period of time equal to a period no longer than twice the length of federal active duty of the person, in equal periodic installments of not less than \$10, and subject to any other terms as may be just and reasonable.

**SECTION 341.** 321.61 (1) (h) of the statutes is amended to read:

321.61 (1) (h) In the event the applicant defaults in the performance of any of the provisions of the agreement, the treasurer or the county comptroller under s. 59.255 shall notify the applicant of the default and the amount and date due, by written notice either served personally or by registered mail, return receipt requested, to the address set forth in the application. If the defaulted payment is not fully made within 10 days after service of the notice, then the treasurer or comptroller, without further notice, may declare that the entire amount of the tax subject to the scheduled installments is immediately due and payable and that the agreement is terminated. The county treasurer or the county comptroller under s. 59.255 shall notify the register of deeds and the town, city, or village treasurer of the termination, or if the city treasurer of cities authorized by law to sell lands for the nonpayment of taxes, the latter shall notify the register of deeds, the county treasurer or the county comptroller under s. 59.255, and the local officers and shall make appropriate notations of the termination on their records. treasurer or the county comptroller under s. 59.255, or city treasurer as to taxes of cities authorized by law to sell land for the nonpayment of taxes, may without further order of the court enforce the collection of such tax or assessment and sell such tax certificates together with the penalties and interest as may have accrued on the property from the date of default of the scheduled installment payment.

**Section 342.** 343.301 (5) of the statutes is amended to read:

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343.301 (5) If the court enters an order under sub. (1g), the court shall impose and the person shall pay to the clerk of court an ignition interlock surcharge of \$50. The clerk of court shall transmit the amount to the county treasurer or the county comptroller under s. 59.255.

**SECTION 343.** 345.28 (2) (a) of the statutes is amended to read:

345.28 (2) (a) A person charged with a nonmoving traffic violation may mail the amount of the forfeiture to any of the places specified in s. 345.26 (1) or to a violations bureau, or to the city, town or county clerk or treasurer or the county comptroller under s. 59.255 if the traffic citation so provides. In that case, the citation shall not be filed with or transmitted to court.

**Section 344.** 346.177 (4) of the statutes is amended to read:

346.177 (4) The clerk of the circuit court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the railroad crossing improvement surcharge as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of administration as provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all amounts received under this subsection in the transportation fund to be appropriated under s. 20.395 (2) (gj).

**Section 345.** 346.495 (4) of the statutes is amended to read:

346.495 (4) The clerk of the circuit court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the railroad crossing improvement surcharge as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of administration as

provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all amounts received under this subsection in the transportation fund to be appropriated under s. 20.395 (2) (gj).

**SECTION 346.** 346.65 (4r) (d) of the statutes is amended to read:

346.65 (4r) (d) The clerk of the circuit court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the railroad crossing improvement surcharge as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of administration as provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all amounts received under this paragraph in the transportation fund to be appropriated under s. 20.395 (2) (gj).

**SECTION 347.** 346.655 (2) (a) of the statutes is amended to read:

346.655 (2) (a) Except as provided in par. (b), the clerk of court shall collect and transmit the amount under sub. (1) to the county treasurer, or the county comptroller under s. 59.255, as provided in s. 59.40 (2) (m). The county treasurer shall then make payment of 40 percent of the amount to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make payment of 40 percent of the amount to the secretary of administration as provided in s. 59.255 (3) (f) 2.

**Section 348.** 346.655 (2) (b) of the statutes is amended to read:

346.655 (2) (b) If the forfeiture is imposed by a municipal court, the court shall transmit the amount to the treasurer of the county, city, town, or village, or to the county comptroller under s. 59.255, and that treasurer or comptroller shall make payment of 40 percent of the amount to the secretary of administration as provided

in s. 66.0114 (1) (bm). The treasurer of the city, town, or village shall transmit the remaining 60 percent of the amount to the treasurer of the county.

**SECTION 349.** 346.655 (3) of the statutes is amended to read:

346.655 (3) All moneys collected from the driver improvement surcharge that are transmitted to the county treasurer or the county comptroller under s. 59.255 under sub. (2) (a) or (b), except the amounts that the county treasurer or comptroller is required to transmit to the secretary of administration under sub. (2) (a) or (b), shall be retained by the county treasurer or comptroller and disbursed to the county department under s. 51.42 for services under s. 51.42 for drivers referred through assessment.

**SECTION 350.** 349.04 (4) of the statutes is amended to read:

349.04 (4) The clerk of the circuit court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the truck driver education surcharge as required under s. 59.40 (2) (m). The county treasurer shall then pay the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of administration as provided in s. 59.255 (3) (f) 2. The secretary of administration shall deposit all amounts received under this subsection in the general fund to be credited to the appropriation account under s. 20.292 (1) (hm).

**SECTION 351.** 350.115 (1) (d) of the statutes is amended to read:

350.115 (1) (d) The clerk of the court shall collect and transmit to the county treasurer or the county comptroller under s. 59.255 the snowmobile registration restitution surcharge and other amounts required under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided

in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of administration as provided in s. 59.255 (3) (f) 2.

**SECTION 352.** 351.07 (1g) of the statutes is amended to read:

351.07 (1g) No person may file a petition for an occupational license under sub. (1) unless he or she first pays a fee of \$40 to the clerk of the circuit court. The clerk of the circuit court shall give the person a receipt and forward the fee to the county treasurer or the county comptroller under s. 59.255. That treasurer shall pay 50% of the fee to the secretary of administration under s. 59.25 (3) (m) and retain the balance for the use of the county or the county comptroller shall pay 50 percent of the fee to the secretary of administration under s. 59.255 (3) (m) and retain the balance for the county.

**SECTION 353.** 605.23 (1) of the statutes is amended to read:

605.23 (1) Payment for losses. The manager shall determine within a reasonable time any loss on insured property owned by a local governmental unit or for which the unit is liable and promptly certify the amount to the department of administration, which shall issue a warrant on the property fund payable to the treasurer of the local governmental unit or the county comptroller under s. 59.255 for the amount of the loss less any applicable amounts under s. 605.03 (2) or (3).

**SECTION 354.** 753.061 (5) of the statutes is amended to read:

753.061 (5) The state shall reimburse the county for the costs of operating one of the 2 circuit court branches designated under sub. (2m) that begin to primarily handle violent crime cases on September 1, 1991, including the one-time cost of courtroom construction. The costs reimbursable under this subsection shall be paid by the secretary of administration to the county treasurer or the county comptroller under s. 59.255 pursuant to a voucher submitted by the clerk of circuit court to the

director of state courts and shall be paid from the appropriation under s. 20.625 (1) (as). The amount reimbursable under this subsection may not exceed \$383,100 in the 1991–92 fiscal year and \$0 in the 1992–93 fiscal year.

**Section 355.** 753.07 (2) (a) of the statutes is amended to read:

753.07 (2) (a) The persons shall continue to receive salaries directly payable from the state in the same amount as they were receiving on July 31, 1978, and such salaries are subject to s. 40.05. The balance of the salaries authorized under ss. 230.12 and 751.02 for the judges and reporters shall be paid by the secretary of administration to the county treasurer or the county comptroller under s. 59.255 pursuant to a voucher submitted by the clerk of circuit court to the director of state courts. The county treasurer or the county comptroller under s. 59.255 shall pay the amounts directly to the judges and reporters and the amounts paid are subject to the retirement system established under chapter 201, laws of 1937.

**Section 356.** 753.07 (2) (b) of the statutes is amended to read:

753.07 (2) (b) The state shall pay to the county treasurer or the county comptroller under s. 59.255 in the manner specified in par. (a) on behalf of the judges and reporters the required employer contribution rate as provided under s. 40.05. If the required employer contribution rate under the retirement system established under chapter 201, laws of 1937 is greater than the required employer contribution rate under s. 40.05, the state shall pay 50% of the difference to the county treasurer or the county comptroller under s. 59.255. For future retirement benefits, these judges and reporters shall be given the same consideration as other elected county officials and county employees under the county's retirement system.

**Section 357.** 753.07 (3) (a) of the statutes is amended to read:

753.07 (3) (a) The salaries authorized under ss. 230.12 and 751.02 for the judges and reporters shall be paid by the secretary of administration to the county treasurer or the county comptroller under s. 59.255 pursuant to a voucher submitted by the clerk of circuit court to the director of state courts. The county treasurer or the county comptroller under s. 59.255 shall pay the amounts directly to the judges and reporters and the amounts paid shall be subject to the retirement system established under chapter 201, laws of 1937.

**SECTION 358.** 753.07 (3) (b) of the statutes is amended to read:

753.07 (3) (b) The state shall pay to the county treasurer or the county comptroller under s. 59.255 in the manner specified in par. (a) on behalf of the judges and reporters the required employer contribution rate as provided under s. 40.05. If the required employer contribution rate under the retirement system established under chapter 201, laws of 1937 is greater than the required employer contribution rate under s. 40.05, the state shall pay 50% of the difference to the county treasurer or the county comptroller under s. 59.255. For future retirement benefits, the judges and reporters shall be given the same consideration as other elected county officials and county employees under the county's retirement system. Reporters covered under this subsection may be discharged only for cause and in connection therewith shall be afforded the same rights to a hearing and appeal as employees in the classified state service.

**Section 359.** 753.07 (4) of the statutes is amended to read:

753.07 (4) COURT PERSONNEL; OPTIONS. As state employees, county court judges, county court reporters, and assistant county court reporters, as specified in sub. (1), who are denominated or become circuit court judges and reporters on August 1, 1978, and persons serving as circuit court judges and circuit court reporters for Milwaukee

County on July 31, 1978, shall have the option of remaining as participants under county life and health insurance programs to the extent of their participation in such programs on February 1, 1978. The secretary of administration shall semiannually pay to the county treasurer or the county comptroller under s. 59.255, pursuant to a voucher submitted by the clerk of circuit court to the director of state courts, an amount equal to the state contribution for life and health insurance for other comparable state employees. The county shall pay the cost of any premiums for life and health insurance exceeding the sum of the state contribution and the employee contribution as required under the county programs.

**Section 360.** 757.05 (1) (b) of the statutes is amended to read:

757.05 (1) (b) If a fine or forfeiture is imposed by a court of record, after a determination by the court of the amount due, the clerk of the court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, as provided in s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then pay the secretary of administration as provided in s. 59.255 (3) (f) 2.

**Section 361.** 757.05 (1) (c) of the statutes is amended to read:

757.05 (1) (c) If a fine or forfeiture is imposed by a municipal court, after a determination by the court of the amount due, the court shall collect and transmit the amount to the treasurer of the county, city, town, or village, or to the county comptroller under s. 59.255, and that treasurer or comptroller shall make payment to the secretary of administration as provided in s. 66.0114 (1) (bm).

**SECTION 362.** 757.40 of the statutes is amended to read:

757.40 Law library. Any circuit judge may, whenever he or she deems it desirable, purchase or direct the clerk of the circuit court for any county in his or her circuit to purchase law books and subscribe for the periodical reports of any of the courts of the several states or territories or of the United States, for any county in his or her circuit, provided the cost of the books and reports, including pocket parts and continuing services, shall not exceed \$1,500 for any county in one year, unless the board of supervisors of the county authorizes the expenditure of a larger sum. Whenever the purchase or subscription is made the clerk shall have each volume of books received stamped or branded with the name of the county and take charge of the same for the use of the courts, judges, attorneys and officers thereof. The cost of the volumes shall be paid by the county treasurer or the county comptroller under s. 59.255 upon the presentation to him or her of the accounts therefor, certified to by the clerk of the circuit court and the circuit judge.

**Section 363.** 778.10 of the statutes is amended to read:

778.10 Municipal forfeitures, how recovered. All forfeitures imposed by any ordinance or regulation of any county, town, city, or village, or of any other domestic corporation may be sued for and recovered, under this chapter, in the name of the county, town, city, village, or corporation. It is sufficient to allege in the complaint that the defendant is indebted to the plaintiff in the amount of the forfeiture claimed, specifying the ordinance or regulation that imposes it, plus costs, fees, and surcharges imposed under ch. 814. If the ordinance or regulation imposes a penalty or forfeiture for several offenses or delinquencies, the complaint shall specify the particular offenses or delinquency for which the action is brought, with a demand for judgment for the amount of the forfeiture, plus costs, fees, and surcharges imposed under ch. 814. All moneys collected on the judgment shall be

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paid to the treasurer of the county, town, city, village, or corporation, or the county comptroller under s. 59.255, except that all jail surcharges imposed under ch. 814 shall be paid to the county treasurer or the county comptroller under s. 59.255.

**Section 364.** 778.13 of the statutes is amended to read:

778.13 Forfeitures collected, to whom paid. All moneys collected in favor of the state for forfeiture, except the portion to be paid to any person who sues with the state, plus costs, fees, and surcharges imposed under ch. 814, shall be paid by the officer who collects the forfeiture, costs, fees, and surcharges to the treasurer of the county, or the comptroller under s. 59.255 of the county, within which the forfeiture was incurred within 20 days after its receipt. In case of any failure in the payment, the county treasurer or the county comptroller under s. 59.255 may collect the payment of the officer by action, in the name of the office and upon the official bond of the officer, with interest at the rate of 12% per year from the time when it should have been paid.

**Section 365.** 778.15 of the statutes is amended to read:

778.15 Payment to county treasurer or comptroller. On or before the first Monday of February in each year every such town, village and city treasurer shall pay to the treasurer of the county or the county comptroller under s. 59.255 all moneys so collected by him or her accruing to the state, taking a receipt therefor; and at the same time shall file with the county clerk of the county a statement, upon oath, containing the names of the municipal judges of the town, village and city, respectively, the amount of moneys so collected from each, the date of collection, the name of the defendant in each case, the cause of action and date of the summons and judgment.

**SECTION 366.** 778.16 of the statutes is amended to read:

778.16 Neglect of duty. The treasurer of any town, village or city who neglects or refuses to perform any of the duties required by this chapter shall, upon conviction, be punished by imprisonment in the county jail not less than 3 nor more than 6 months or by fine not less than \$50 nor more than \$300, or both. The county treasurer or the county comptroller under s. 59.255 shall forthwith bring an action upon the bond of such treasurer, against the treasurer and sureties, for the recovery of any moneys which he or she has neglected or refused to pay over as required by this chapter.

**Section 367.** 778.17 of the statutes is amended to read:

778.17 Statement to county board; payment to state. Every county treasurer or every county comptroller under s. 59.255 shall, on the first day of the annual meeting of the county board, submit to it a verified statement of all moneys received by the county treasurer or the county comptroller under s. 59.255 during the year next preceding from town, village, and city treasurers under this chapter, containing the names of such treasurers, the amount received from each, and the date of receipt. The county clerk shall deduct all expenses incurred by the county in recovering such forfeitures from the aggregate amount so received, and shall immediately certify to the county treasurer or the county comptroller under s. 59.255 the amount of clear proceeds of such forfeitures, so ascertained, who shall pay the same to the secretary of administration.

**SECTION 368.** 778.25 (10) of the statutes is amended to read:

778.25 (10) An officer collecting moneys for a forfeiture, plus costs, fees, and surcharges imposed under ch. 814, under this section shall pay the same to the appropriate municipal or county treasurer or the county comptroller under s. 59.255 within 20 days after their receipt by the officer, except that all jail surcharges

imposed under ch. 814 shall be paid to the county treasurer or the county comptroller under s. 59.255. If the officer fails to make timely payment, the municipal or county treasurer or the county comptroller under s. 59.255 may collect the payment from the officer by an action in the treasurer's or comptroller's name of office and upon the official bond of the officer, with interest at the rate of 12% per year from the time when it should have been paid.

**SECTION 369.** 778.26 (9) of the statutes is amended to read:

778.26 (9) An officer who collects a forfeiture, and costs, fees, and surcharges imposed under ch. 814, under this section shall pay the money to the county treasurer or the county comptroller under s. 59.255 within 20 days after its receipt. If the officer fails to make timely payment, the county treasurer or the county comptroller under s. 59.255 may collect the payment from the officer by an action in the treasurer's or comptroller's name of office and upon the official bond of the officer, with interest at the rate of 12% per year from the time when it should have been paid.

**Section 370.** 782.45 (1) of the statutes is amended to read:

782.45 (1) If an inmate of any public institution is brought into court in response to a writ of habeas corpus or subpoena, the institution shall be reimbursed for the time of the officer conducting the inmate and the actual and necessary traveling expenses incurred in taking the inmate into court on the process and returning the inmate to the institution. The superintendent of the institution shall file with the clerk of the court a statement of the expenses. The clerk shall certify the expenses to the county treasurer or the county comptroller under s. 59.255, who shall pay to the superintendent of the institution the amount so certified, but in a civil action, such expenses shall be paid by the party requesting the presence of the inmate.

SECTION 571. 012.24 11/01 the Statutes is affeitued to rea	<b>N 371.</b> 812.24 (1) of the statutes is amended to	amended	e statutes is ar	) of the	812.24 (1	SECTION 371.
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812.24 (1) Any creditor who violates s. 812.01 (3) or 812.02 (2) shall forfeit not more than \$100 which forfeiture shall be paid to the county treasurer or the county comptroller under s. 59.255.

**Section 372.** 814.60 (1) of the statutes is amended to read:

814.60 (1) In a criminal action, the clerk of circuit court shall collect a fee of \$163 for all necessary filing, entering, or recording, to be paid by the defendant when judgment is entered against the defendant. Of the fees received by the clerk of circuit court under this subsection, the county treasurer or the county comptroller under s. 59.255 shall pay 93.87 percent to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county.

**SECTION 373.** 814.61 (1) (a) of the statutes is amended to read:

814.61 (1) (a) Except as provided under pars. (c), (d), and (e), at the commencement of all civil actions and special proceedings not specified in ss. 814.62 to 814.66, \$75. Of the fees received by the clerk under this paragraph, the county treasurer or the county comptroller under s. 59.255 shall pay \$45 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The secretary of administration shall credit \$15 of the \$45 to the appropriation under s. 20.680 (2) (j).

**SECTION 374.** 814.61 (1) (b) of the statutes is amended to read:

814.61 (1) (b) Except as provided in pars. (c), (d) and (e), in addition to the fee under par. (a), at the commencement of an action affecting the family as defined in s. 767.001 (1), a fee of \$20 to be deposited by the county treasurer or the county comptroller under s. 59.255 in a separate account to be used by the county exclusively for the purposes specified in s. 767.405.

**SECTION 375.** 814.61 (3) of the statutes is amended to read:

814.61 (3) Third-party complaint. When any defendant files a 3rd-party complaint, the defendant shall pay a fee of \$45. The defendant shall pay only one such \$45 fee in an action. Of the fees received by the clerk under this subsection, the county treasurer or the county comptroller under s. 59.255 shall pay \$25 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The secretary of administration shall credit \$5 of the \$25 to the appropriation under s. 20.680 (2) (j).

**SECTION 376.** 814.61 (7) (a) of the statutes is amended to read:

814.61 (7) (a) Except as provided in par. (b), upon the filing of any petition under s. 767.59 (1c) (a) or any motion, by either party, for the revision of a judgment or order in an action affecting the family, \$30. No fee may be collected under this paragraph for any petition or motion by either party for the revision of a judgment or order involving child support, family support, or maintenance if both parties have stipulated to the revision of the judgment or order. Of the fees received by the clerk under this paragraph, the county treasurer or the county comptroller under s. 59.255 shall pay 50% to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county.

**SECTION 377.** 814.61 (7) (b) of the statutes is amended to read:

814.61 (7) (b) Upon the filing of any petition, motion, or order to show cause by either party under s. 767.451 or 767.481, \$50. No fee may be collected under this paragraph for filing a petition, motion, or order to show cause for the revision of a judgment or order for legal custody or physical placement if both parties have stipulated to the revision of the judgment or order. Of the fees received by the clerk under this paragraph, the county treasurer or the county comptroller under s. 59.255

shall pay 25% to the secretary of administration for deposit in the general fund, retain 25% for the use of the county, and deposit 50% in a separate account to be used by the county exclusively for the purposes specified in s. 767.405.

**SECTION 378.** 814.61 (8) (c) of the statutes is amended to read:

814.61 (8) (c) Of the fees received by the clerk under par. (am) 1., the county treasurer or the county comptroller under s. 59.255 shall pay \$22.50 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The secretary of administration shall credit \$5 of the \$22.50 to the appropriation under s. 20.680 (2) (j).

**SECTION 379.** 814.61 (8) (d) of the statutes is amended to read:

814.61 (8) (d) Of the fees received by the clerk under par. (am) 2., the county treasurer or the county comptroller under s. 59.255 shall pay \$30 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The state treasurer shall credit \$5 of the \$30 to the appropriation under s. 20.680 (2) (j).

**SECTION 380.** 814.615 (4) of the statutes is amended to read:

814.615 (4) The county treasurer or the county comptroller under s. 59.255 shall deposit fees collected under this section in a separate account for the exclusive purpose of providing mediation services and studies under s. 767.405.

**SECTION 381.** 814.62 (1) of the statutes is amended to read:

814.62 (1) Garnishment actions. The fee for commencing a garnishment action under ch. 812, including actions under s. 799.01 (1) (d) 2., is \$20. Of the fees received by the clerk under this subsection, the county treasurer or the county comptroller under s. 59.255 shall pay \$12.50 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The secretary of

administration shall credit \$5 of the \$12.50 to the appropriation under s. 20.680 (2
(j).

**SECTION 382.** 814.62 (3) (d) 2. of the statutes is amended to read:

814.62 (3) (d) 2. Of the fees received by the clerk under par. (a), the county treasurer or the county comptroller under s. 59.255 shall pay \$11.80 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The secretary of administration shall credit the \$11.80 to the appropriation under s. 20.680 (2) (j).

**SECTION 383.** 814.62 (3) (d) 3. of the statutes is amended to read:

814.62 (3) (d) 3. Of the fees received by the clerk under par. (b), the county treasurer or the county comptroller under s. 59.255 shall pay \$27.20 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The secretary of administration shall credit \$10 of the \$27.20 to the appropriation under s. 20.680 (2) (j).

**SECTION 384.** 814.63 (5) of the statutes is amended to read:

814.63 (5) Of the fees received by the clerk under sub. (1) (b), the county treasurer or the county comptroller under s. 59.255 shall pay \$17.50 to the secretary of administration for deposit in the general fund and shall retain the balance for the use of the county. The secretary of administration shall credit \$5 of the \$17.50 to the appropriation under s. 20.680 (2) (j).

**Section 385.** 814.66 (3) of the statutes is amended to read:

814.66 (3) The register in probate shall, on the first Monday of each month, pay into the office of the county treasurer or the county comptroller under s. 59.255 all fees collected by him or her and in his or her hands and still unclaimed as of that day. Each county treasurer or each county comptroller under s. 59.255 shall make a report

under oath to the secretary of administration on or before the 5th day of January, April, July, and October of all fees received by him or her under sub. (1) (a) to (f) up to the first day of each of those months and shall at the same time pay 66.67% of the fees to the secretary of administration for deposit in the general fund. Each county treasurer or each county comptroller under s. 59.255 shall retain the balance of fees received by him or her under this section for the use of the county.

**Section 386.** 814.69 (1) (a) of the statutes is amended to read:

814.69 (1) (a) For a transcript under SCR 71.04, a fee at the rate of \$1.50 per 25-line page for the original and 50 cents per 25-line page for the duplicate. Except as provided in s. 967.06 (3), the fee shall be paid by the county treasurer or the county comptroller under s. 59.255 upon the certificate of the clerk of court.

**SECTION 387.** 814.85 (2) of the statutes is amended to read:

814.85 (2) The clerk shall pay the moneys collected under sub. (1) to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall pay those moneys to the secretary of administration under s. 59.25 (3) (p) or the county comptroller shall then pay the secretary of administration as provided in s. 59.255 (3) (p).

**SECTION 388.** 814.86 (2) of the statutes is amended to read:

814.86 (2) The clerk shall pay the moneys collected under subs. (1) and (1m) to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall pay those moneys to the secretary of administration under s. 59.25 (3) (p) or the county comptroller shall then pay the secretary of administration as provided in s. 59.255 (3) (p).

**SECTION 389.** 885.08 of the statutes is amended to read:

885.08 State witnesses in criminal cases, how paid. The fees of witnesses on the part of the state in every criminal action or proceeding, and of every person who is committed to jail in default of security for the person's appearance as a witness, shall be paid by the county in which the action or proceeding is had. The clerk of the court upon proof of the witness's or committed person's attendance, travel or confinement shall give each such witness or person a certificate of the number of days' attendance or confinement, the number of miles traveled, and the amount of compensation due the witness or committed person, which certificate shall be receipted for by such witness or person, and the county treasurer or the county comptroller under s. 59.255 shall pay the amount thereof on surrender of the certificate.

**SECTION 390.** 891.11 (1) of the statutes is amended to read:

891.11 (1) All books and files in the office of any county treasurer, county comptroller under s. 59.255, or county clerk, all assessments and tax rolls and certificates, all notices required to be published or posted by the county treasurer, county comptroller under s. 59.255, or county clerk, and the proofs of publication or posting filed in the office of either any of them, pursuant to any law relating to the assessment or collection of taxes or to lands included in a tax certificate under s. 74.57, shall be received as presumptive evidence of the facts therein stated.

**Section 391.** 891.11 (2) of the statutes is amended to read:

891.11 (2) A transcript of so much of said books, files and records, as relates to the assessment or sale for taxes of any parcel of land in any specified year or years shall be received in evidence with the same effect as the originals and as presumptive evidence of the facts stated in such certificate, when certified in substantially the following form:

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I hereby certify that the annexed and foregoing is a true and correct transcript of all books, records, papers, files and proceedings of every name and nature on file or of record in my office relating in any wise to the assessment of taxes upon or to the sale for taxes of the following described lands .... situated in the county of ...., state of Wisconsin, for the year (or years) A.D. ...., and of the whole thereof. In testimony whereof I have hereunto set my hand this .... day of ..... A.D. ..... County Clerk (or Treasurer, or Comptroller under s. 59,255) of .... County. **Section 392.** 938.275 (2) (d) of the statutes is amended to read: 938.275 (2) (d) Reimbursement payments shall be made to the clerk of courts of the county where the proceedings took place. Each payment shall be transmitted to the county treasurer or the county comptroller under s. 59.255, who shall deposit 25% of the amount paid for state-provided counsel in the county treasury and transmit the remainder to the secretary of administration. Payments transmitted to the secretary of administration shall be deposited in the general fund and credited to the appropriation account under s. 20.550 (1) (L). The county treasurer or the county comptroller under s. 59.255 shall deposit 100% of the amount paid for county-provided counsel in the county treasury. **SECTION 393.** 938.34 (8d) (b) of the statutes is amended to read: 938.34 (8d) (b) The clerk of court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make

**SECTION 394.** 961.41 (5) (b) of the statutes is amended to read:

payment to the secretary of administration as provided in s. 59.255 (3) (f) 2.

s. 59.255 (3) (f) 2.

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961.41 (5) (b) The clerk of the court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, as provided in s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make payment to the secretary of administration as provided in

**Section 395.** 969.13 (4) of the statutes is amended to read:

969.13 (4) Notice of the order of forfeiture under sub. (1) shall be mailed forthwith by the clerk to the defendant and the defendant's sureties at their last addresses. If the defendant does not appear and surrender to the court within 30 days from the date of the forfeiture and within such period the defendant or the defendant's sureties do not satisfy the court that appearance and surrender by the defendant at the time scheduled for the defendant's appearance was impossible and without the defendant's fault, the court shall upon motion of the district attorney enter judgment for the state against the defendant and any surety for the amount of the bail and costs of the court proceeding. Proceeds of the judgment shall be paid to the county treasurer or the county comptroller under s. 59.255. The motion and such notice of motion as the court prescribes may be served on the clerk who shall forthwith mail copies to the defendant and the defendant's sureties at their last addresses.

**Section 396.** 971.37 (1m) (c) 1. b. of the statutes is amended to read:

971.37 (1m) (c) 1. b. The clerk of circuit court shall collect the amount due from the person and transmit it to the county treasurer or the county comptroller under s. 59.255.

**SECTION 397.** 973.042 (4) of the statutes is amended to read:

973.042 (4) After determining the amount due, the clerk of court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make payment to the secretary of administration as provided in s. 59.255 (3) (f) 2.

**SECTION 398.** 973.043 (2) of the statutes is amended to read:

973.043 (2) After determining the amount due, the clerk of court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make payment to the secretary of administration as provided in s. 59.255 (3) (f) 2.

**SECTION 399.** 973.045 (2) of the statutes is amended to read:

973.045 (2) After the clerk determines the amount due, the clerk of court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make payment to the secretary of administration as provided in s. 59.255 (3) (f) 2.

**SECTION 400.** 973.046 (2) of the statutes is amended to read:

973.046 (2) After the clerk of court determines the amount due, the clerk shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, under s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration under s. 59.25 (3) (f) 2. or the county

(	comptroller	under	s.	59.255	shall	then	make	payment	to	the	secretary	<u>of</u>
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<u> </u>	administrat	<u>ion as p</u>	rov	<u>rided in s</u>	s. 59.28	55 (3) (	(f) 2.					

**SECTION 401.** 973.055 (2) (a) of the statutes is amended to read:

973.055 (2) (a) If the surcharge is imposed by a court of record, after the court determines the amount due, the clerk of the court shall collect and transmit the amount to the county treasurer, or the county comptroller under s. 59.255, as provided in s. 59.40 (2) (m). The county treasurer shall then make payment to the secretary of administration as provided in s. 59.25 (3) (f) 2. or the county comptroller under s. 59.255 shall then make payment to the secretary of administration as provided in s. 59.255 (3) (f) 2.

**SECTION 402.** 973.055 (2) (b) of the statutes is amended to read:

973.055 (2) (b) If the surcharge is imposed by a municipal court, after a determination by the court of the amount due, the court shall collect and transmit the amount to the treasurer of the county, city, town, or village, and that treasurer shall make payment to the secretary of administration as provided in s. 66.0114 (1) (bm).

**SECTION 403.** 973.06 (1) (g) of the statutes is amended to read:

973.06 (1) (g) An amount equal to 10% of any restitution ordered under s. 973.20, payable to the county treasurer or the county comptroller under s. 59.255 for use by the county.

**SECTION 404.** 978.12 (5) (c) 1. of the statutes is amended to read:

978.12 **(5)** (c) 1. The salaries authorized under this section for the district attorney and the state employees of the office of district attorney shall be paid by the secretary of administration to the county treasurer or the county comptroller under s. 59.255 pursuant to a voucher submitted by the district attorney to the department

of administration. The county treasurer or the county comptroller under s. 59.255, shall pay the amounts directly to the district attorney and state employees of the office of district attorney and the amounts paid shall be subject to the retirement system established under chapter 201, laws of 1937.

**SECTION 405.** 978.12 (5) (c) 2. of the statutes is amended to read:

978.12 (5) (c) 2. The state shall pay to the county treasurer or the county comptroller under s. 59.255 in the manner specified in subd. 1. on behalf of the district attorney and state employees of the office of the district attorney the required employer contribution rate as provided under ch. 40 or the required employer contribution rate under chapter 201, laws of 1937, whichever rate is less. The county shall pay any portion of the required employer contribution rate not covered by the state payment. For future retirement benefits, the district attorney and state employees of the office of district attorney shall be given the same consideration as other elected county officials and county employees under the county's retirement system.

**SECTION 406.** 978.13 (1) (b) of the statutes is amended to read:

978.13 (1) (b) In counties having a population of 500,000 750,000 or more, the salary and fringe benefit costs of 2 clerk positions providing clerical services to the prosecutors in the district attorney's office handling cases involving felony violations under ch. 961. The secretary of administration shall pay the amount authorized under this subsection to the county treasurer comptroller under s. 59.255 pursuant to a voucher submitted by the district attorney to the department of administration from the appropriation under s. 20.475 (1) (i).

**SECTION 407.** 978.13 (1) (c) of the statutes is amended to read:

978.13 (1) (c) In counties having a population of 500,000 750,000 or more, the salary and fringe benefit costs of clerk positions in the district attorney's office necessary for the prosecution of violent crime cases primarily involving felony violations under s. 939.63, if a felony is committed while armed, and under ss. 940.01 to 940.03, 940.05, 940.06, 940.225, 943.23 (1g), and 943.32 (2). The secretary of administration shall pay the amount authorized under this subsection to the county treasurer comptroller under s. 59.255 pursuant to a voucher submitted by the district attorney to the secretary of administration from the appropriation under s. 20.475 (1) (i).

**SECTION 408.** 978.13 (1) (d) of the statutes is amended to read:

978.13 (1) (d) In counties having a population of 500,000 750,000 or more, the salary and fringe benefit costs of 2 clerk positions providing clerical services to the prosecutors in the district attorney's office handling cases involving the unlawful possession or use of firearms. The secretary of administration shall pay the amount authorized under this subsection to the county treasurer comptroller under s. 59.255 from the appropriation under s. 20.475 (1) (i) pursuant to a voucher submitted by the district attorney to the department of administration.

**SECTION 409.** 985.065 (2) (d) of the statutes is amended to read:

985.065 (2) (d) Each bid shall be accompanied by a certificate of the county treasurer or the county comptroller under s. 59.255, that the bidder has deposited with the county treasurer or the county comptroller under s. 59.255 a United States bond, corporate surety bond or certified check in the sum of \$500, or the cash deposit of a like amount, conditioned that said bidder will, if successful, enter into a contract as provided in the resolution of said board or invitation for such bids. The county clerk shall on the date named in said invitation for bids, in the presence of the

committee on printing and stationery of said board, open all such proposals and enter upon his or her minutes a record thereof, all of which shall be reported to the board at its next meeting, together with the recommendations of said committee. The said board shall thereupon consider such proposals and by its resolution designate and award such advertising and printing to the lowest bidder or to the lower bidder based upon a rate per thousand of average daily circulation in such county, or said board may award such publication and printing to the lowest bidder and also to the lowest bidder per thousand of average daily circulation as aforesaid, or said board may award any division or classification of such publication and printing made under the provisions hereof, to the lowest bidder and award the remaining division or divisions, or classification, to the lowest bidder per thousand of circulation aforesaid. If the board elects to print its proceedings in pamphlet form only, the invitation for bids and the award may be made to the lowest responsible bidder, at a rate per standard line, or per page, or such other basis as the board determines.

**SECTION 410.** 992.08 of the statutes is amended to read:

992.08 Evidence as to county lands; minors. Whenever in any action it is material to any party to show that the title to any tract of land is vested in any county, under chapter 132 of the general laws of 1866, by having been bid in for such county for 5 successive years on sales for taxes and that the tract remains unredeemed, the statement of such sales made by the county treasurer or the county comptroller under s. 59.255, or the record of such statement in the book kept for that purpose in the treasurer's or comptroller's office, or the certificates of such sales executed by the treasurer or comptroller to the county shall be prima facie evidence of the regularity of the tax proceedings from and including the valuation of any such tract of land up to and inclusive of the sale thereof and of the existence of all conditions precedent in

any way affecting the validity of such sales, or requisite to make the title of such land absolutely vest in the county in which the same is situate. This section does not apply to any such lands if it appears that they were owned at the time of the sales by minors or individuals who were adjudicated incompetent or mentally ill or were under guardianship.

## SECTION 411. Nonstatutory provisions.

- (1) (a) If any individual serves as the comptroller of a county with a population of 750,000 or more on the effective date of this subsection, he or she may continue as an employee of the county in the office of the comptroller of that county upon the election and qualification of the individual who is elected under section 59.20 (2) (am) of the statutes under the terms of his or her employment that exists on the effective date of this subsection.
- (b) If any individual other than the individual to whom paragraph (a) applies serves as an employee in the office of the comptroller of a county with a population of 750,000 or more on the effective date of this subsection, to the extent that his or her tenure is not covered by a civil service ordinance, he or she may continue to be employed in that office upon the election and qualification of the individual who is elected under section 59.20 (2) (am) of the statutes subject to the approval of the person so elected.

## Shovers, Marc

From:

Shovers, Marc

Sent:

Monday, October 17, 2011 4:00 PM 'panzerpublicaffairs@gmail.com'

To: Subject:

The comptroller bill

insert this in language in

Hi Mary:

You had a question on possible rewording of the part of the bill which deals with the authority of the comptroller to countersign all contracts. Currently, page 32, lines 9 to 11 states the following:

"(te) The comptroller shall countersign all contracts with the county if the necessary funds have been provided to pay the liability that may be incurred under the contract. No contract is valid until so countersigned.".

One way to address your concern could be to reword this paragraph as follows:

"(te) The comptroller shall countersign all contracts with the county if he or she determines that the county has, or will have, the necessary funds to pay the liability that the county may incur under the contract. No contract is valid until it is so countersigned."

Please let me know if you'd like me to prepare an amendment to the bill. Thanks.

Marc

Marc E. Shovers

Managing Attorney
Legislative Reference Bureau

Phone: (608-266-0129)

E-Mail: marc.shovers@legis.wisconsin.gov